IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 266 OF 2006

IN

INCOME TAX APPEAL (LODGING) NO.160 OF 2006

The Commissioner of Income Tax .... Appellant

Vs.

M/s Capricorn Leasors & Distributors Pvt. Ltd. .... Respondent

Mr. P.S. Sahadevan for Appellant.
Mr. Pankaj R. Toprani for Respondent.

CORAM : F.I. REBELLO, &
J.P. DEVADHAR, JJ.
DATE : 17TH SEPTEMBER, 2007

P.C.

. The delay is less than 200 days. Considering the practical difficulties which the Department was facing including referring the matters to the Law Department, Government of India for drafting the Appeal Memo and considering the affidavit in support of the Notice of Motion, in our opinion, the cause shown would amount to sufficient cause. Hence, delay condoned. The Notice of Motion is allowed in terms of prayer clause (a).

2. Office to register the Appeal.

(J.P. DEVADHAR, J.) **(F.I. REBELLO, J.)**